

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
SOUTHERN DIVISION

NO. 7:20-CV-169-FL

UNITED STATES OF AMERICA –  
INTERNAL REVENUE SERVICE,

Appellant,

v.


FABIO ALICEA and SARAH J. ZABEK,

Appellees.

ORDER

This bankruptcy appeal is before the court upon the opinion, judgment, and mandate of the United States Court of Appeals for the Fourth Circuit (DE 25-27, 28), reversing this court’s August 27, 2021, judgment and remanding for further proceedings consistent with the court’s decision. Where this court’s August 27, 2021, judgment affirmed the underlying decision of the bankruptcy court allowing appellees’ objection to a claim in bankruptcy, (see Order (DE 17) at 1 (citing In re: Fabio Alicea and Sarah J. Fabek, No. 19-05841-5-SWH (E.D.N.C. Br. Aug. 24, 2020))) (the “bankruptcy court’s decision”), the court accordingly now REVERSES the bankruptcy court’s decision and REMANDS the case to the bankruptcy court for further proceedings consistent with the Fourth Circuit’s opinion. In addition, costs are taxed in the amount of \$102.76 against appellees, in accordance with the Fourth Circuit’s February 14, 2023, order (DE 28). The clerk is DIRECTED to close this case.

SO ORDERED, this the 24th day of March, 2023.

  
LOUISE W. FLANAGAN  
United States District Judge